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Dated: July 31, 2007
Electronic Signature for Richard LaCava: /Richard LaCava/

Docket No.: M1071.1960
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Takeshi Nakamura

Application No.: 10/567,830

Confirmation No.: 2884

Filed: September 26, 2006

Art Unit: 2615

For: DIFFUSER AND SPEAKER USING THE
SAME

Examiner: D. Pendleton

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated April 5, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.

FEE CALCULATION

Any additional fee required has been calculated as follows:

	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	Additional Fee
Total		- * =	0	x \$50.00	0.00
Independent		- ** =	0	x \$200.00	0.00
First presentation of Multiple Dependent Claim(s) (if applicable)					
TOTAL					0.00

*not less than 20 ** not less than 3

In the event the actual fee is greater than the payment submitted or is inadvertently not enclosed or if any additional fee during the prosecution of this application is not paid, the Patent Office is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 50-2215.

CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 C.F.R. § 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 C.F.R. § 1.135. The fee under 37 C.F.R. § 1.17 should be charged to our Deposit Account No. 50-2215.